UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK			
CMA-CGM (AMERICA), INC.,	Plaintiff(s),	X	Index No.: 07CIV6951 ANSWER TO COMPLAINT
- against-			WITH AFFIRMATIVE DEFENSES
BELSUN CORP.,		Defendant(s),	

Defendant by its attorneys, The Chatrath Law Firm, P.C., respectfully responds to the plaintiff's complaint as follows:

- 1. Denies knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraph "1" of the complaint, and respectfully refers all questions of law to the Court.
- 2. Denies knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraphs "2" and "5" of the complaint.
 - 3. Admit the allegations contained in paragraph "3" of the complaint.
- 4. Denies each and every allegation contained in paragraphs "4", "6", "7" and "8" of the complaint.

AS AND FOR A FIRST, SEPARATE AND COMPLETE AFFIRMATIVE DEFENSE

5. The complaint fails to state a cause of action upon which relief can be granted as against the defendant.

The Chatrath Law Firm, P.C. 494 Eighth Avenue, Suite 505 New York, New York 10001 (212) 268-2920

AS AND FOR A SECOND, SEPARATE AND COMPLETE AFFIRMATIVE DEFENSE

6. The plaintiff's action is barred by the Parole Evidence Rule.

AS AND FOR A THIRD, SEPARATE AND COMPLETE AFFIRMATIVE DEFENSE

7. The plaintiff's action is barred due to plaintiff's breach of its duties to defendant.

AS AND FOR A FOURTH, SEPARATE AND COMPLETE AFFIRMATIVE DEFENSE

8. Plaintiff's action is barred by the doctrine of accord and satisfaction.

AS AND FOR A FIFTH, SEPARATE AND COMPLETE AFFIRMATIVE DEFENSE

9. The plaintiff's action is barred due to defendant previously paying the plaintiff for the sums services provided and as alleged in the complaint. has failed to mitigate its damages.

AS AND FOR A SIXTH, SEPARATE AND COMPLETE AFFIRMATIVE DEFENSE

10. Any failure by defendant to perform obligations under the agreement (which, in any event, is denied) is excused by plaintiff's failure to perform its own obligations to the defendant, which obligations were conditions precedent to performance by defendant.

AS AND FOR A NINTH, SEPARATE AND COMPLETE AFFIRMATIVE DEFENSE

11. Any losses suffered by Plaintiff were not caused, either directly or indirectly, by the acts or omissions of defendant.

The answering defendant reserves the right to assert any and all additional defenses and/or counterclaims which may become available or apparent during discovery or trial.

WHEREFORE, the answering defendant demands judgment dismissing the complaint, together with the costs and disbursements of this action.

DATED: New York, New York September 21, 2007

Yours, etc.,

THE CHATRATH LAW FIRM, P.C. Attorneys for Defendant

By: _____/S/

Sanddeep Chatrath (SC 0843) 494 Eighth Avenue, Suite 505 New York, New York 10001 Telephone: (212) 268-2920

Our File No.: L-1637

TO: Law Offices of Albert J. Avallone & Associates
Attorneys for Plaintiff
551 Fifth Avenue, Suite 1625
New York, New York 10176

Telephone: (212) 696-1760

CERTIFICATION

I hereby certify that on September 21, 2007, I caused a copy of the within Answer to Complaint with Affirmative Defenses to be served upon:

Law Offices of Albert J. Avallone & Associates Attorneys for Plaintiff 551 Fifth Avenue, Suite 1625 New York, New York 10176

By depositing a true copy of same securely enclosed in a post-paid wrapper, in an official depository under the exclusive care and custody of the United States Post Office Department within the State of New York.

Dated: New York, New York September 21, 2007

> /S/ Sanddeep Chatrath (SC0843)